

## MIDDLE DISTRICT OF ALABAMA

### **PROCEDURES FOR PROVIDING TAX RETURNS TO TRUSTEES**

<b>11 U.S.C. §521(e)(2) requires debtors to provide to the trustee a Federal tax return</b>	
1.	The tax return (or transcript) should be for the most recent tax year ending immediately prior to the commencement of the case.
2.	Federal Tax Return must be submitted <b>not later than 7 days</b> before the date first set for the §341 meeting.
3.	Failure to comply with this requirement requires dismissal of the case, unless the debtor demonstrates that the failure to comply is due to circumstances beyond the debtor's control.
4.	Submit in PDF format, via email to the trustee appointed in the debtor(s) case (trustees listed below). Please <b>DO NOT</b> send tax returns to trustees in paper format.
5.	Subject line of e-mail should reflect "Tax Return," 341 date (example 1/1/06) and debtor(s) case number.

<b>Chapter 7 Trustees</b>	
William C. Carn, III	<a href="mailto:jj@leeandmcinish.com">jj@leeandmcinish.com</a>
Susan S. DePaola	<a href="mailto:tax.returns@knology.net">tax.returns@knology.net</a>
Collier H. Espy, Jr.	<a href="mailto:kc@emppc.com">kc@emppc.com</a>
Daniel G. Hamm	<a href="mailto:dgh@keith-hamm.com">dgh@keith-hamm.com</a>
Robert Reynolds	<a href="mailto:robreynolds1@bellsouth.net">robreynolds1@bellsouth.net</a>
Cecil M. Tipton, Jr.	<a href="mailto:rayandtipton@bellsouth.net">rayandtipton@bellsouth.net</a>

<b>Chapter 13 Trustees</b>	
Curtis C. Reding	<a href="mailto:taxreturns@ch13mdal.com">taxreturns@ch13mdal.com</a>

Click [Tax Return Guidance](#) for additional information. Trustees may NOT provide tax returns to other parties.